

EXHIBIT B-9

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

August 10, 2006
Invoice No. *****

For Legal Services Rendered Through May 31, 2006

Matter No. 34585-00010

Financing

| | |
|-------------------|---|
| 05/03/06 S Strong | .60 Telephone conference with M. Kehl regarding potential lender due diligence issues (0.2); confer with S. Tingey and K. Glade regarding same (0.2); telephone conference with A. W. Jarvis regarding same (0.1); exchange emails with M. Kehl regarding coordination of same (0.1). |
| 05/04/06 K Glade | .80 Telephone calls with M. Kehl regarding lender proposal (0.2); review Mesirow loan summaries (0.3); conferences with S. Tingey regarding review of loan files. |
| 05/04/06 A Jarvis | .60 Correspondence regarding DIP financing; review proposals. |
| 05/04/06 A Jarvis | .30 Telephone conference on M. Kehl regarding DIP financing. |
| 05/04/06 A Jarvis | .50 Correspondence on DIP financing, terms. |
| 05/04/06 S Strong | .90 Exchange emails with A. W. Jarvis regarding DIP financing issues (0.1); review lender term sheet and analyze issues for approval of DIP work fee (0.8). |

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|-------------------|------|---|
| 05/05/06 D Monson | .20 | Discussion with S. Strong on DIP Term Sheet issues (0.2). |
| 05/05/06 S Strong | 1.60 | Telephone conference with M. Kehl regarding DIP due diligence fee (0.2); review term sheet from lender (0.3); follow-up telephone conference with M. Kehl regarding same (0.1); telephone conference with A. W. Jarvis regarding issues for motion to approve due diligence fee (0.1); confer with S. Tingey regarding drafting of motion (0.1); review S. Tingey's draft of motion, edit same, and confer with him regarding same (0.6); review revised draft of motion (0.2). |
| 05/05/06 S Tingey | 1.40 | Draft Motion for Approval to pay due diligence fee to Fortress Capital (1.4). |
| 05/08/06 K Glade | .50 | E-mails regarding Fortress informational requests (0.3); subsequent conferences with M. Kehl (0.2). |
| 05/08/06 A Jarvis | .20 | Telephone conference with J. Samuels regarding DIP financing. |
| 05/08/06 A Jarvis | 1.00 | Prepare Motion for DIP financing. |
| 05/08/06 A Jarvis | .30 | Telephone conference with M. Kehl regarding funding commitment. |
| 05/08/06 A Jarvis | .90 | Review and revise motion to approve DIP financing and conferences with S. C. Strong regarding same. |
| 05/08/06 S Strong | 2.80 | Further review and analysis of Fortress proposed term sheet, revise and expand proposed motion to approve due diligence expenses, and circulate draft of motion to A. Jarvis and M. Kehl for review (2.1); confer with A. Jarvis regarding revisions needed to same, revise and finalize motion, and transmit to local counsel with email instructions for filing (0.7). |
| 05/10/06 K Glade | 1.80 | Prepare summaries for Fortress (1.4); telephone calls regarding DIP Financing (0.4). |

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|--------------------|------|---|
| 05/10/06 A Jarvis | .30 | Review information from J. Samuels regarding DIP financing. |
| 05/10/06 A Jarvis | .30 | Telephone conference with M. Kehl regarding DIP financing issues, Grammercy funding problems. |
| 05/10/06 A Jarvis | .60 | Telephone conference with J. Samuels regarding DIP financing. |
| 05/10/06 A Jarvis | .70 | Correspondence regarding DIP financing. |
| 05/10/06 A Jarvis | .30 | Correspondence on timing of motion on DIP financing. |
| 05/10/06 L Jenkins | .30 | Conference with A. Jarvis regarding DIP Financing. |
| 05/10/06 S Strong | .50 | Confer with A. W. Jarvis regarding Fortress term sheet issues (0.1), transmit Motion to Hold Funds to J. Samuels, Fortress counsel, as part of Fortress due diligence (0.1), review and analyze emails exchanged by A. W. Jarvis and J. Samuels regarding term sheet and loan commitment timing and related issues (0.2), and discuss same with A. W. Jarvis (0.1). |
| 05/10/06 S Tingey | 1.10 | Compile information for DIP Lenders. |
| 05/11/06 K Glade | 6.20 | E-mail to M. Kehl regarding Fortress due diligence questions (0.3); conference with M. Kehl and J. Reed regarding loan issue raised by Fortress (0.4); review Fiesta Stoneridge 10-90 mortgage loan file and Oak Mesa loan file in preparation for Fortress call (0.9); review 10-90 materials for Fortress call (0.4); telephone call with Fortress to discuss 10-90 issues and due diligence issues (0.8); telephone calls and e-mails regarding updated title reports (0.7); conferences with M. Kehl and J. Reed and related e-mails to co-counsel regarding Investment Partners pledge of its membership issue (1.0); conference with M. Kehl regarding 10-90 issues (0.4); telephone call |

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with Fortress regarding 10-90 issues (0.4); review files regarding status of Roripaugh Ranch property (0.4); conference with A. Stevens regarding 10-90 loan issues (0.2); telephone call with A. Jarvis regarding review of 10-90 issue (0.3).

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|-------------------|---|
| 05/11/06 A Jarvis | .40 Telephone conference with J. Samuel regarding DIP financing. |
| 05/11/06 A Jarvis | .50 Correspondence regarding DIP financing. |
| 05/11/06 A Jarvis | .70 Draft DIP financing motion. |
| 05/11/06 D Monson | .10 Review e-mails on DIP Financing Order and DIP Financing issues (0.1). |
| 05/11/06 S Tingey | 1.20 Compile information for potential DIP Lenders (.70) ; telephone conference with A. Heygi at Fortress (.20); conference with M. Kehl, J. Reed and K. G. Glade regarding DIP Financing issues and due diligence (.30). |
| 05/12/06 A Jarvis | .90 Correspondence with J. Samuels regarding DIP financing. |
| 05/12/06 A Jarvis | .30 Correspondence with M. Kehl regarding DIP financing. |
| 05/12/06 A Jarvis | .30 Correspondence on DIP financing. |
| 05/12/06 A Jarvis | .30 Conference with S. C. Strong regarding DIP lending motion. |
| 05/12/06 A Jarvis | .80 Prepare DIP financing motion (.5); discussion of term sheet with S. C. Strong (.3). |
| 05/15/06 K Glade | .20 Telephone calls and e-mails regarding title reports (0.3). |
| 05/15/06 A Jarvis | .60 Correspondence with J. Samuels regarding DIP financing issues. |
| 05/15/06 D Monson | .20 Discussion with S. Strong on Objection to DIP Financing Incentive Motion and Supplemental Declaration of Thomas Allison (0.2). |

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- 05/15/06 S Strong 1.10 Review post-petition financing commitment received from Fortress (0.2); exchange emails with A. W. Jarvis regarding filing same (0.1); review various objections to DIP work fee motion (0.5); confer with D. M. Monson regarding issues to address in Reply in support of motion(0.3).
- 05/16/06 A Jarvis .30 Correspondence on DIP financing.
- 05/16/06 D Monson 8.90 Discussions with S. Strong on Reply Memo on Motion to Approve DIP Financing Due Diligence Fee (0.2); telephone conference with M. Kehl and S. Strong on Second Supplement Declaration of Tom Allison and Reply Memo on Motion to Approve DIP Loan Fees (0.4); draft Second Supplemental Declaration of Tom Allison and circulate for review (3.4); review Schedule of Construction Budget Shortfalls and emails with M. Kehl and S. Strong on revisions to the Schedule (0.4); review Gramercy loan documents on nature of USA Commercial's right to fund Construction Budge Shortfalls (0.3); review various Objections to Motion to Approve DIP Financing Due Diligence Fees (1.0); draft Reply Brief on Motion to Approve DIP Financing Due Diligence Fees and circulate for comment (2.9); telephone message for A. Jarvis on Tom Allison Second Supplemental Declaration (0.1); review commitment letter from Fortress (0.2).
- 05/16/06 S Strong 4.40 Various conferences with D. M. Monson regarding DIP due diligence fee motion, objections thereto, and issues for Reply regarding same (0.8); participate in Telephone conference with M. Kehl and D. M. Monson regarding facts and supplemental declaration for same (0.5); review and analysis of Commitment Letter for DIP financing and Term Sheet (0.4); review and analysis of objections to DIP due diligence fee (0.3); Telephone conference with A. W. Jarvis regarding objections to due diligence fee and issues and strategies for drafting of Reply in support of same (0.3); confer with D. M. Monson regarding same (0.2); review

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emails from J. Samuels and A. W. Jarvis regarding DIP financing issues (0.2); exchange emails with local counsel regarding filing of Notice of DIP financing commitment letter, and review filing (0.3); confer with D. M. Monson regarding loan agreement language regarding unfunded loan needs (0.3); exchange emails with M. Kehl regarding exhibit of unfunded loan needs (0.2); Telephone conference with A. W. Jarvis regarding need to begin work on motion to approve DIP financing, and exchange emails with D. M. Monson and A. W. Jarvis regarding same (0.3); begin drafting fact sections for motion to approve DIP financing (0.6).

- 05/17/06 D Monson 4.30 Telephone calls with A. Jarvis and M. Kehl on revisions to Second Supplemental Declaration of Thomas Allison and Reply Brief in Support of Motion to Pay DIP Financing Due Diligence Expenses, make revisions, and forward to J. McPherson for filing (3.3); review Nevada Statutes on Mortgage broker obligations in relation to Objections to Motion to Pay DIP Financing Due Diligence Expenses (0.3); further review of Fortress Commitment Letter, email to M. Kehl, telephone call from M. Kehl, prepare Errata on Commitment Letter filing, telephone call to J. McPherson on Errata, and forward Errata to J. McPherson for filing (0.7).
- 05/17/06 S Strong .30 Review drafts of Second Suppl. Decl. of T. Allison, and Reply in support of DIP work fee (0.2); confer with D. M. Monson regarding finalizing and filing same (0.1).
- 05/18/06 K Glade .80 Conferences with M. Kehl and A. Jarvis regarding DIP financing issues (0.4); review investor servicing agreement and power of attorney (0.4).

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- 05/18/06 D Monson 1.70 Discussion with S. Strong on Errata for Commitment Letter from Fortress and dates corrected on Commitment Letter (0.1); discussion with S. Strong and E. Monson on Motion to Approve DIP Financing (0.3); research on DIP Financing approval (0.9); discussion with S. Strong and E. Monson on report on Court denial of Motion to Approve DIP Financing Due Diligence Fees and possible alternatives for funding Debtor's operations (0.4).
- 05/18/06 S Strong 2.80 Confer with D. M. Monson regarding coordinating efforts to prepare a motion to approve expected definitive DIP financing agreement (0.1); Telephone conference with M. Kehl regarding provisions of Fortress Term sheet (0.1); review key terms of Commitment Letter and Term Sheet, and leave voice mail for M. Kehl regarding same (0.5); follow-up Telephone conference with M. Kehl regarding exclusivity issues concerning DIP lenders (0.3); work on motion for definitive agreement for DIP financing (1.1); confer with D. M. Monson regarding same (0.1); review email from A. W. Jarvis regarding courts denial of DIP work fee at todays hearing, and Telephone conference with M. Kehl regarding same (0.1); Telephone conference with A. W. Jarvis regarding judges ruling denying DIP work fee and implications of same (0.3); confer with D. M. Monson and E. A. Monson regarding same (0.2).
- 05/19/06 L Jenkins .30 Conference with A. Jarvis regarding DIP Financing motion going forward.
- 05/19/06 S Strong .20 Confer with A. W. Jarvis regarding financing options going forward (0.1); review email from M. Kehl to potential lender regarding confidentiality agreement (0.1).
- 05/22/06 S Strong .50 Telephone conference with M. Kehl regarding potential lender confidentiality issues (0.1); review confidentiality agreement and discuss confidentiality issues with K. G. Glade (0.3); telephone conference with M. Kehl regarding same (0.1).

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- 05/23/06 S Strong 1.30 Review and analyze revised language from potential lender for confidentiality agreement (0.3), voice message and email to A. W. Jarvis and M. Kehl regarding same (0.1), draft further compromise language for same (0.4), review emails from A. W. Jarvis and M. Kehl regarding same (0.1); exchange follow-up emails with potential lender to further negotiate contract language (0.4).
- 05/25/06 S Strong 1.00 Review emails from M. Kehl and potential lender in interest in exploring post-petition financing (0.1); review email from M. Kehl regarding status of confidentiality agreement with Hall Financial, review prior emails with lender counsel regarding same, exchange emails with M. Kehl and A. W. Jarvis regarding alternative language for same, and exchange emails with lender counsel to further negotiate language for same (0.9).
- 05/26/06 S Strong .30 Review email from potential lender regarding revised language requested by lender for confidentiality agreement, and send email to A. W. Jarvis and M. Kehl regarding same (0.2); review email from M. Kehl regarding confidentiality agreement for another possible lender (0.1).
- 05/30/06 A Jarvis 1.00 Telephone conference with potential lender regarding DIP financing (.9); telephone conference with M. Kehl regarding same (.1).
- 05/30/06 A Jarvis .40 Conference with S. C. Strong regarding financing negotiations; correspondence regarding same.
- 05/30/06 A Jarvis .50 Correspondence regarding financing negotiations.
- 05/30/06 S Strong .40 Review emails from M. Kehl regarding another potential postpetition financier, and exchange emails with them regarding proposed edits to form of Confidentiality Agreement (0.2); Telephone conference with M. Kehl regarding financing needs and options (0.1); confer with A. W. Jarvis regarding same (0.1).

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| 05/31/06 K Glade | 1.10 Strategy conference with A. Jarvis (0.6); preparations for meeting with potential DIP lender (0.5). |
| 05/31/06 K Glade | .50 Conference with A. Jarvis regarding DIP financing issues (0.2); review Fortress term sheet (0.3). |
| 05/31/06 S Strong | .80 Exchange emails with K. G. Glade regarding DIP financing term sheets (0.1); review potential lender proposed edits to confidentiality agreement, and exchange emails with its counsel regarding same (0.4); review potential lender proposed edits to confidentiality agreement, and exchange emails with counsel regarding same (0.3). |

TOTAL FOR LEGAL SERVICES RENDERED

\$17,669.00

EXHIBIT B-10

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

August 10, 2006
Invoice No. *****

For Legal Services Rendered Through May 31, 2006

Matter No. 34585-00011

Litigation

| | | |
|--------------------|------|---|
| 05/02/06 L Jenkins | .20 | Research preparing of the estate issue and conference with S. Strong regarding same. |
| 05/02/06 A Tsu | 2.40 | Legal research regarding oppositions to Debtor's cash management plan filed by Direct Lenders, Beneficiaries and Buckalew Trust and the Higgins Trust. |
| 05/11/06 A Jarvis | .30 | Review and respond to letter from J. Chubb. |
| 05/11/06 L Jenkins | .20 | Conference with A. Jarvis regarding research assignments. |
| 05/11/06 S Strong | .40 | Review and analysis of numerous objections, motions, and countermotions filed by R. LePome clients (0.4). |
| 05/11/06 S Strong | 2.30 | Telephone conference with S. Smith regarding assignment documents concerning funds in Investor Account (0.2); analysis of assignment documents, motions/objections filed by assignors/assignees, and begin outlining responses to same (2.1). |
| 05/12/06 A Jarvis | .40 | Conference with D. M. Monson and E. A. Monson regarding responses to investor motions. |

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| 05/12/06 A Jarvis | .50 Discussion of responses to motions with D. M. Monson, E. A. Monson and S. C. Strong. |
| 05/12/06 L Jenkins | .30 Meet with S. Strong and D. Monson regarding motion by allegedly "defrauded" prepetition investors. |
| 05/12/06 L Jenkins | .20 Conference with S. Strong regarding response to stay lift by Direct Investors. |
| 05/12/06 L Jenkins | .10 Conference with A. Jarvis regarding same. |
| 05/12/06 L Jenkins | .40 Read emails from A. Jarvis and S. Strong regarding responses to various pleadings. |
| 05/12/06 L Jenkins | 2.40 Read and consider responses to various stay lift motions. |
| 05/12/06 E Monson | .20 Review voice mail from Widner & haslam attorney regarding collection action in Utah (.1); review email from L. Schwartzer regarding RICO litigation (.1). |
| 05/12/06 S Strong | 1.80 Confer with L. A. Jenkins and D. M. Monson regarding strategies for resolving competing claims to Investor Account funds, and assign tasks for same (0.5); confer with L. A. Jenkins regarding relief from stay motion and motion to return investor funds, and issues for responding to same (0.4); confer with D. M. Monson and E. A. Monson regarding facts and legal issues concerning funds in Investor Account, responses needed to competing motions to release same, and possible interpleader action needed (0.9). |
| 05/16/06 A Jarvis | 1.00 Telephone conference with S. C. Strong regarding responsive pleadings, hearing, objections, preparation for hearing. |
| 05/16/06 A Jarvis | 4.40 Review late objections to motions; outline response, prepare oral arguments, review caselaw, prepare for hearings on due diligence motion, ordinary course motion and application on retention of professionals. |
| 05/17/06 A Jarvis | 2.00 Final drafting of reply memoranda, finalize T. Allison declaration. |

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| 05/17/06 A Jarvis | 6.10 | Prepare for hearings on retention, due diligence and ordinary course motions, investor fund issues. |
| 05/17/06 L Jenkins | .40 | Drafting defense to motion to lift stay. |
| 05/18/06 A Jarvis | .90 | Prepare for hearings and meeting with T. Allison and S. Smith regarding hearing. |
| 05/18/06 A Jarvis | 4.00 | Attend hearings on due diligence motion, retention applications, Bundy Canyon, ordinary course motion. |
| 05/18/06 A Jarvis | .50 | Meet with F. Merola, J. Samuels and others in preparation for hearings. |
| 05/18/06 E Monson | .10 | Call John Holt of Winder and Haslam to discuss judgment against Sheradon and others (.1). |
| 05/19/06 A Jarvis | .50 | Correspondence on finalizing orders. |
| 05/19/06 A Jarvis | 1.20 | Conferences on hearings going forward; report on results of current hearing. |
| 05/19/06 E Monson | .20 | Discussion with J. Holt of Winder & Haslam regarding judgment obtained for USA Capital and status thereof (.2). |
| 05/22/06 A Jarvis | .90 | Review and revise response to Le Pome motion and conference with S. C. Strong regarding same. |
| 05/22/06 A Jarvis | .40 | Conference with E. A. Monson regarding preparation of orders, comments on same. |
| 05/22/06 A Jarvis | .30 | Correspondence on extension for Committee responses. |
| 05/22/06 E Monson | .50 | Draft summary relating to conversation with J. Holt regarding collection litigation in Utah and draft email to RQN attorneys and Mesirow outlining conversation (.5). |
| 05/23/06 A Jarvis | .60 | Review caselaw regarding issues respecting funds being held. |
| 05/23/06 L Jenkins | .20 | Conference with S. Strong regarding research for issue relating to insider distributions. |

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|--------------------|------|---|
| 05/23/06 E Monson | .20 | Review letter and copy of judgment on Utah collection action received from J. Holt (.2). |
| 05/24/06 A Jarvis | .40 | Telephone conference with S. C. Strong and E. A. Monson regarding responses to motions regarding funds in Collection Account. |
| 05/24/06 L Jenkins | .30 | Conference with S. Strong and A. Jarvis regarding research needed on various motions. |
| 05/25/06 A Jarvis | .10 | Telephone call to J. Chubb regarding discussion of relief from stay motion. |
| 05/25/06 A Jarvis | .50 | Conference with S. C. Strong regarding preparation for hearings, discussions regarding continuance. |
| 05/25/06 S Strong | .30 | Telephone conference with M. Kehl regarding subpoena served today on USA in pending federal court action by third parties, review same, and exchange emails with A. W. Jarvis regarding same. |
| 05/26/06 A Jarvis | .20 | Telephone conference with J. Chubb regarding continuance of hearing, motion for relief. |
| 05/26/06 A Jarvis | .60 | Correspondence with J. Reed regarding information on movants for relief from stay, direct investor issues, review schedules regarding same. |
| 05/26/06 A Jarvis | .30 | Correspondence regarding discovery issues. |
| 05/26/06 A Jarvis | .30 | Correspondence with J. Chubb regarding extension of time, continuance of motions. |
| 05/30/06 A Jarvis | .30 | Telephone conference with T. Allison regarding Ashby loans, negotiations. |
| 05/30/06 A Jarvis | 5.10 | Review motions/briefs, prepare responses, prepare for hearings. |
| 05/31/06 A Jarvis | 1.00 | Meeting with D. M. Monson, E. A. Monson, and S. C. Strong regarding responses to pending motions, preparation for hearings. |

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05/31/06 S Strong 1.50 Telephone conference with J. McPherson
regarding status of interpleader action
concerning Investor Account funds (0.1);
review ECCs response to pending RFS motions
(0.2); review and analysis of late objections
to motion to hold funds (0.4); work on
outline of reply in support of motion to hold
funds (0.8).

TOTAL FOR LEGAL SERVICES RENDERED

\$14,032.00

EXHIBIT B-11

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

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Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

August 10, 2006
Invoice No. *****

For Legal Services Rendered Through May 31, 2006

Matter No. 34585-00013

Tax Issues

05/10/06 S Strong .20 Review emails from L. Schwartz and S. Smith
regarding tax return issues, and review
relevant Code sections regarding same.

TOTAL FOR LEGAL SERVICES RENDERED

\$50.00

EXHIBIT B-12

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

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Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

August 10, 2006
Invoice No. *****

For Legal Services Rendered Through May 31, 2006

Matter No. 34585-00015

Travel Time

| | | |
|--------------------|------|--|
| 05/02/06 A Jarvis | 2.30 | Travel from Salt Lake City to Las Vegas. |
| 05/02/06 A Jarvis | .80 | Travel to and from US Trustee's office. |
| 05/03/06 A Jarvis | 1.00 | Travel to and from Court. |
| 05/03/06 A Jarvis | 3.30 | Travel from Las Vegas to Salt Lake City (including reschedulnig flight). |
| 05/03/06 M Pugsley | 7.00 | Travel to Las Vegas for meetings (3.3); travel back to Salt Lake City (3.7). |
| 05/08/06 K Glade | 6.00 | Travel from Salt Lake City to Las Vegas (3.0); travel from Las Vegas to Salt Lake City (3.0). |
| 05/08/06 S Tingey | 4.00 | Travel to Las Vegas (4.0). |
| 05/10/06 K Glade | 3.00 | Travel from Salt Lake City to Las Vegas. |
| 05/11/06 K Glade | 3.00 | Travel from Las Vegas to Salt Lake City (3.0). |
| 05/11/06 S Tingey | 4.00 | Travel to Salt Lake City (4.0). |
| 05/14/06 S Tingey | 4.00 | Travel to Las Vegas. |
| 05/15/06 M Pugsley | 6.40 | Travel to Las Vegas (3.4); return to Salt Lake City (3.0). |

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| 05/16/06 A Jarvis | 2.30 Travel from Salt Lake to Las Vegas. | |
| 05/17/06 A Jarvis | 1.00 Travel to and from 341 meeting. | |
| 05/17/06 S Tingey | 4.00 Travel from Las Vegas to Salt Lake City (4.0). | |
| 05/18/06 K Glade | 3.00 Travel from Salt Lake City to Las Vegas. | |
| 05/18/06 A Jarvis | .50 Travel to hearings. | |
| 05/18/06 A Jarvis | .50 Travel from court after hearings. | |
| 05/18/06 A Jarvis | 3.80 Travel from Las Vegas to Salt Lake after hearing (delayed flight). | |
| 05/19/06 K Glade | 4.00 Travel from Las Vegas to Salt Lake City. | |
| 05/23/06 A Jarvis | 2.20 Travel from Salt Lake to Las Vegas. | |
| 05/23/06 A Jarvis | 1.00 Travel to and from meeting with Committees. | |
| 05/23/06 A Jarvis | 2.90 Travel from Las Vegas to Salt Lake City. | |
| TOTAL FOR LEGAL SERVICES RENDERED | | \$9,889.50 |

EXHIBIT B-13

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

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For Legal Services Rendered Through May 31, 2006

Matter No. 34585-00017

Regulatory Matters

| | | |
|-----------------------|------|---|
| 05/01/06 M Pugsley | 3.70 | Telephone conference with T. Allison (.8); telephone conference with SEC staff regarding document review (1.0); review and revise index of documents to be proposed (1.9). |
| 05/01/06 K Cassett | 2.50 | Continue charting documents already produced. |
| 05/02/06 M Pugsley | 2.50 | Telephone conference with L. Dean regarding document inspection (.5); telephone conference with M. Olson regarding various issues (.3); telephone conference with B. Baker regarding status and subpoenas (.9). |
| 05/03/06 B Kotter | 1.80 | Legal reserach on SEC compliance issues and conference with SC Strong regarding same (1.8). |
| 05/03/06 R Madsen, II | .40 | Conference with B. J. Kotter regarding SEC no-action letters and results of research with respect to filing requirements. |

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|------------------------|------|--|
| 05/03/06 M Pugsley | 9.70 | Attend hearing in bankruptcy court regarding cash management and substantive consolidation (4.0); meeting with G. Wood regarding broker issues (1.5); meeting with L. Dean from SEC regarding document review and other issues (2.7); meeting with M. Kehl and T. Allison regarding status of SEC and Nevada state investigations (1.5). |
| 05/03/06 S Strong | .80 | Exchange emails with M. W. Pugsley regarding SEC reporting issues (0.1); review letter from SEC regarding same, and research grounds for suspending reporting requirements (0.4); confer with B. J. Kotter regarding follow-up research needed on same (0.2); confer with B. J. Kotter regarding research (0.1). |
| 05/04/06 M Pugsley | .40 | Telephone conference with M. Kehl regarding SEC issues and J. Milanowski personal files (.4). |
| 05/05/06 M Pugsley | .70 | Telephone conference with B. Baker regarding J. Milanowski and bankruptcy hearing (.7). |
| 05/08/06 M Pugsley | 2.60 | Telephone conference with M. Kehl and M. Olson regarding MLD issues and investor status (1.2); review and respond to email regarding lien agreement (.5); telephone conference with B. Baker and K. Breen regarding J. Milanowski regarding various issues (.9). |
| 05/08/06 S Strong | .20 | Confer with R. G. Winger and B. J. Kotter regarding SEC reporting requirements (0.2). |
| 05/08/06 G Winger | .60 | Conferences with Steve Strong and Caleb Frischknecht; research regarding securities issues.. |
| 05/08/06 C Frischknech | 2.40 | Review research regarding SEC no-action requests for modified reporting. |
| 05/08/06 P Paralegal | 5.40 | Conference with Mark Pugsley; review for privilege and index documents tagged by the SEC for production. |
| 05/09/06 A Jarvis | .30 | Correspondence regarding questions from Nevada State Mortgage Lending Division. |

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

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August 10, 2006

| | | |
|------------------------|------|---|
| 05/09/06 M Pugsley | 3.90 | Telephone conference with B. Baker regarding cooperation with J. Milanowski and conference with Nevada Mortgage Lending Division (1.4); review and respond to email from client and Bankruptcy Team (.7); review article in Review Journal (.2); draft email to Team regarding inaccuracies in article and possible remedies (.5); telephone conference with A. Jarvis regarding same (.3); telephone conference with M. Kehl regarding communications with J. Milanowski and other issues (.4); telephone conference with T. Allison regarding loan negotiations (.4). |
| 05/09/06 C Frischknech | 4.90 | Research regarding SEC no-action requests for modified reporting. |
| 05/09/06 P Paralegal | 1.60 | Review for privilege and index documents tagged by the SEC for production; conference with Mark Pugsley regarding same. |
| 05/10/06 A Jarvis | .20 | Telephone conference with M. Kehl regarding meeting with Nevada State Mortgage Lending Division. |
| 05/10/06 M Pugsley | 1.80 | Telephone conference with M. Kehl regarding lien agreement (.3); conference call with Team regarding status of various issues (1.5). |
| 05/10/06 C Frischknech | 8.00 | Research and draft memo regarding SEC no-action requests for modified reporting. |
| 05/11/06 M Pugsley | 4.60 | Review and respond to email regarding creditors committee (.4); telephone conference with L. Dean regarding status of document review and development in bankruptcy case (.9); work with employees regarding SEC document requests and other issues (.7); review documents to be produced to SEC (2.6). |
| 05/11/06 S Strong | .30 | Review memorandum from R. G. Winger regarding requirements for waiving SEC reporting, and exchange emails with M. W. Pugsley regarding same. |

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

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August 10, 2006

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| 05/11/06 G Winger | 1.50 Review memorandum regarding securities filing requirements and penalties; follow-up regarding the same; conference with Kevin Glade regarding security issues pertaining to USA Investment Partners; research regarding the same. |
| 05/15/06 M Pugsley | 8.10 Conference with M. Kehl (1.2); review J. Milanowski agreements (.8); meetings with L. Dean from SEC (3.5); review document requests for review by SEC (1.3); meeting with B. Baker and other counsel for J. Milanowski (.5); meeting with T. Allison and M. Kehl (.8). |
| 05/16/06 M Pugsley | 4.30 Participate in conference call with Bankruptcy Team regarding note and related issues (1.2); meeting with K. Glade (.4); conference call with S. Strong regarding Rule 408 issues (.3); telephone conference with L. Dean (.4); review documents for privilege (2.0). |
| 05/17/06 M Pugsley | 4.90 Conference with T. Allison regarding status (.3); telephone conference with M. Olson (.3); telephone conference with B. Baker regarding meetings and IP document custody (.5); review documents produced to SEC (3.8). |
| 05/18/06 M Pugsley | 2.70 Telephone conference with M. Kehl (.3); conference with S. Tingey regarding loan servicing issues (.5); work on restoration and review of hard drives from J. Milanowski and T. Hantges (1.9). |
| 05/19/06 M Pugsley | 1.40 Telephone conference with B. Baker regarding intellectual property documents (.6); telephone conference with A. Jarvis and T. Allison regarding various issues regarding note (.5); review draft of same (.3). |
| 05/22/06 A Jarvis | .50 Review and respond regarding issues raised by Scott Bice. |
| 05/22/06 M Pugsley | 1.30 Correspondence with B. Baker regarding intellectual property documents (.4); review chatroom comments on website (.5); conference with paralegal regarding indexing (.2); review letters to investors (.2). |

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 Debtor USA Commercial Mortgage Co., et al.

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 August 10, 2006

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|---------------------|------|---|
| 05/22/06 K Cassett | 1.80 | Continue indexing documents flagged by SEC for inspection. |
| 05/23/06 M Pugsley | 1.90 | Review letter from California department of corporations (.3); review regulations and statues regarding letter (1.2); contact M. Olson regarding company counsel who handles filings (.2); call M. de Luna regarding letter (.2). |
| 05/23/06 K Cassett | 2.70 | Continue indexing documents flagged by SEC. |
| 05/23/06 K Cassett | 2.10 | Begin charting contracts received from various NPC departments. |
| 05/24/06 A Jarvis | .20 | Correspondence on SEC issues. |
| 05/24/06 M Pugsley | 2.90 | Telephone conference with S. Strong regarding various issues (.4); review letter from California Division of Corporations regarding registration issues (.2); telephone conference with M. Kehl regarding status (.4); conference with J. Sorenson regarding research (.4); review California statutes (1.3). |
| 05/24/06 G Winger | 1.20 | Conferences with Mark Pugsley and Jaimie Sorenson regarding letter from California Department of Corporations regarding securities law compliance; review letter; review Section 18 of the Securities Act of 1933 and California law. |
| 05/24/06 J Sorenson | 1.70 | Meeting with M. Pugsley to discuss project (.6); meeting with G. Winger about securities assignment (.4); research California securities statute (.7). |
| 05/25/06 M Pugsley | .70 | Conference with G. Winger regarding reorganization issues in California (.4); conference with A. Jarvis regarding same and other various issues (.3). |
| 05/25/06 G Winger | .90 | Conference with Jaimie Sorenson and research regarding securities law issues pertaining to California Department of Corporations letter regarding securities law compliance issues. |

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

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August 10, 2006

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| 05/25/06 J Sorenson | 3.50 | Research federal registration statute (2.0); meeting with M. Pugsley and G. Winger to discuss elements of the stock (.3); draft memo (.5); research California registration requirements (.7). |
| 05/25/06 K Cassett | .90 | Continue indexing and review for privilege SEC document production. |
| 05/26/06 G Winger | .60 | Conference with Jaimie Sorenson; research regarding California securities law issues. |
| 05/26/06 J Sorenson | 3.90 | Meeting with G. Winger (.4); meeting with M. Pugsley (.2); research statutes (3.3). |
| 05/30/06 M Pugsley | 2.90 | Telephone conference with M. de Luna regarding status and other issues (.3); review index of intellectual property documents and work with B. Baker regarding transfer of same (.5); review document produced to SEC (2.1). |
| 05/30/06 J Sorenson | 5.00 | Research California statutes (2.2); meeting with M. Pugsley (.2); research SEC filings (1.0); draft memo for M. Pugsley (1.3); meeting with G. Winger (.3). |
| 05/30/06 K Cassett | 3.00 | Complete indexing and review for privilege of documents for SEC. |
| 05/31/06 A Jarvis | .40 | Correspondence with M. W. Pugsley and T. Allison regarding press releases, regulatory issues. |
| 05/31/06 M Pugsley | 2.60 | Phone conference with M. de Luna of the California Division of Corporations (.3); conference with J. Sorenson regarding research (.5); review email regarding financial investment group (.4); respond to T. Allison regarding same (.6); correspondence with A. Jarvis (.3); telephone conference with B. Baker (.5). |
| 05/31/06 J Sorenson | 2.20 | Draft memo (.4); meeting with M. Pugsley (.9); research California statutes (.9). |
| 05/31/06 K Cassett | .40 | Final indexing of SEC documents; status report to M. Pugsley. |

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Debtor USA Commercial Mortgage Co., et al.

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August 10, 2006

TOTAL FOR LEGAL SERVICES RENDERED

\$24,806.50

EXHIBIT B-14

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

August 10, 2006
Invoice No. *****

For Legal Services Rendered Through May 31, 2006

Matter No. 34585-00019

FTD Committee Relations

| | | |
|-------------------|-----|---|
| 05/08/06 A Jarvis | .45 | Research and draft e-mail to A. Landis regarding committee appointment research. |
| 05/10/06 A Jarvis | .10 | Review investor correspondence and forward to A. Landis. |
| 05/11/06 A Jarvis | .40 | Review committee appointments; correspondence and telephone conferences with client regarding same. |
| 05/11/06 A Jarvis | .23 | Review information on committee members. |
| 05/11/06 A Jarvis | .35 | Correspondence regarding committee appointments; review criteria, information regarding appointments. |
| 05/11/06 S Strong | .41 | Exchange emails with A. W. Jarvis regarding 4 official committees appointed today, and confer with her regarding same (0.3); review notices of appointment, and analysis of various investments by committee members (0.8); review emails from M. Kehl and S. Smith with data regarding same (0.4); exchange emails with M. W. Pugsley regarding governing statute and case law regarding committees (0.2). |

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

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August 10, 2006

| | |
|--------------------|---|
| 05/12/06 A Jarvis | .20 Correspondence on committee appointments. |
| 05/12/06 A Jarvis | .20 Review information regarding committee members. |
| 05/12/06 A Jarvis | .07 Correspondence regarding committee formations. |
| 05/12/06 A Jarvis | .07 Correspondence on committees. |
| 05/12/06 L Jenkins | .16 Conference call with A. Jarvis, S. Strong, D. Monson and Mesirow team regarding committees. |
| 05/12/06 D Monson | .13 Conference call on Creditor Committee appointments and related issues. |
| 05/12/06 S Strong | .61 Confer with A. W. Jarvis regarding Committees (0.2); research regarding appointment of committees and status of committee members (0.9); participate in conference call with A. W. Jarvis, D. M. Monson and Mesirow team regarding composition of Committees and related issues (0.5); confer with A. W. Jarvis regarding concerns of certain investors with appointment of 4 committees, and possible remedies (0.3); further research cases regarding committee appointments (0.6). |
| 05/14/06 A Jarvis | .14 Correspondence over committee issues. |
| 05/15/06 A Jarvis | .08 Telephone conference with investors regarding committees. |
| 05/15/06 A Jarvis | .30 Telephone conference with F. Merola regarding committee representation. |
| 05/15/06 S Strong | .61 Confer with A. W. Jarvis regarding legal issues concerning 4 overlapping committees (0.1); confer with B. J. Kotter regarding his prior research regarding same and review email summary from him regarding same (0.3); factual and legal research and analysis of issues concerning appointment of committees (2.1). |
| 05/16/06 A Jarvis | .07 Correspondence on committee meetings. |
| 05/18/06 A Jarvis | .08 Correspondence on committee meetings. |

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

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August 10, 2006

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|-------------------|--|
| 05/19/06 S Strong | .05 Exchange emails with A. W. Jarvis and J. McPherson regarding Committees request for service list (0.2). |
| 05/22/06 A Jarvis | .50 Review and revise schedule of pending matters and send same to E. Karasik. |
| 05/22/06 A Jarvis | .05 Telephone conference with M. Kehl regarding committee requests for information, meeting. |
| 05/22/06 A Jarvis | .05 Telephone conference with E. Karasik regarding scheduling of committee meeting. |
| 05/22/06 A Jarvis | .07 Telephone conference with M. Kehl regarding presentation to committees. |
| 05/22/06 A Jarvis | .30 Telephone conference with E. Karasik and M. Kehl regarding meeting with committee, agenda. |
| 05/22/06 A Jarvis | .12 Review information from combined investor committees and correspondence with M. Olson regarding posting information regarding committees on website. |
| 05/22/06 A Jarvis | .07 Correspondence on meeting with committees. |
| 05/22/06 S Strong | .05 Telephone conference with J. McPherson regarding committees' request to post information on USA website, and exchange emails with A. W. Jarvis regarding same (0.2). |
| 05/23/06 A Jarvis | .67 Prepare information for Committee meeting; review documents regarding same. |
| 05/23/06 A Jarvis | 1.15 Meeting with Committees; conference with clients regarding issues raised in meeting. |
| 05/23/06 A Jarvis | .12 Conferences with S. C. Strong regarding Committee meetings, pleadings to be filed. |
| 05/24/06 A Jarvis | .07 Correspondence with Committees regarding documents, due diligence. |
| 05/25/06 A Jarvis | .50 Telephone conference with E. Karasik regarding due diligence. |
| 05/25/06 A Jarvis | .15 Correspondence on Amesbury transaction with committees. |

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

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August 10, 2006

| | |
|-------------------|---|
| 05/25/06 A Jarvis | .37 Correspondence regarding confidentiality agreement, review same. |
| 05/26/06 A Jarvis | .40 Correspondence with E. Karasik regarding litigation issues. |
| 05/26/06 A Jarvis | .13 Correspondence with committees on HILCO application. |
| 05/26/06 A Jarvis | .40 Telephone conference with E. Karasik regarding due diligence, pending motions. |
| 05/26/06 A Jarvis | .13 Correspondence on Committee counsel changes. |
| 05/26/06 S Strong | .08 Review email from A. W. Jarvis regarding committees' decision to hire separate professionals, and confer with her regarding implications of same (0.3). |
| 05/30/06 A Jarvis | .05 Correspondence with Committees on operational issues. |
| 05/30/06 A Jarvis | .15 Correspondence with UST regarding committee composition, requested change in ECC committee membership. |
| 05/30/06 A Jarvis | .60 Draft letter to First Trust Deed Committee regarding Amesbury transaction and follow up correspondence regarding same. |
| 05/30/06 A Jarvis | .30 Correspondence with E. Karasik regarding subject to pending motions. |
| 05/30/06 A Jarvis | .10 Correspondence regarding matters on for hearing, discussions with Committees regarding same. |
| 05/30/06 S Strong | .10 Review email from First Deed Committee counsel regarding proposed confidentiality and joint defense agreements and confer with A. W. Jarvis regarding same (0.1). |
| 05/30/06 S Strong | .23 Review and edit proposed confidentiality and joint defense agreements with Committee (0.8); confer with A. W. Jarvis regarding issues raised by same (0.1). |

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

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August 10, 2006

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|-------------------|---|
| 05/31/06 A Jarvis | .08 Conference with S. C. Strong regarding meeting with committees. |
| 05/31/06 A Jarvis | .07 Correspondence with committees regarding Amesbury transaction. |
| 05/31/06 A Jarvis | .07 Correspondence with committees on pending motions. |
| 05/31/06 A Jarvis | .10 Correspondence regarding meeting with committees. |
| 05/31/06 S Strong | 1.30 Review and edit draft confidentiality and joint privilege agreements proposed by First Deed Committee (0.9); voice message to A. Parlen regarding same (0.1); Telephone conference with C. Pajak regarding same (0.3). |

TOTAL FOR LEGAL SERVICES RENDERED

\$3,955.28

EXHIBIT B-15

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

August 10, 2006
Invoice No. *****

For Legal Services Rendered Through May 31, 2006

Matter No. 34585-00020

Diversified Committee Relations

| | |
|-------------------|---|
| 05/08/06 A Jarvis | .45 Research and draft e-mail to A. Landis regarding committee appointment research. |
| 05/10/06 A Jarvis | .10 Review investor correspondence and forward to A. Landis. |
| 05/11/06 A Jarvis | .40 Review committee appointments; correspondence and telephone conferences with client regarding same. |
| 05/11/06 A Jarvis | .22 Review information on committee members. |
| 05/11/06 A Jarvis | .35 Correspondence regarding committee appointments; review criteria, information regarding appointments. |
| 05/11/06 S Strong | .43 Exchange emails with A. W. Jarvis regarding 4 official committees appointed today, and confer with her regarding same (0.3); review notices of appointment, and analysis of various investments by committee members (0.8); review emails from M. Kehl and S. Smith with data regarding same (0.4); exchange emails with M. W. Pugsley regarding governing statute and case law regarding committees (0.2). |
| 05/12/06 A Jarvis | .20 Correspondence on committee appointments. |

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

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August 10, 2006

05/12/06 A Jarvis .20 Review information regarding committee members.

05/12/06 A Jarvis .08 Correspondence regarding committee formations.

05/12/06 A Jarvis .08 Correspondence on committees.

05/12/06 L Jenkins .18 Conference call with A. Jarvis, S. Strong, D. Monson and Mesirow team regarding committees.

05/12/06 D Monson .12 Conference call on Creditor Committee appointments and related issues.

05/12/06 S Strong .63 Confer with A. W. Jarvis regarding Committees (0.2); research regarding appointment of committees and status of committee members (0.9); participate in conference call with A. W. Jarvis, D. M. Monson and Mesirow team regarding composition of Committees and related issues (0.5); confer with A. W. Jarvis regarding concerns of certain investors with appointment of 4 committees, and possible remedies (0.3); further research cases regarding committee appointments (0.6).

05/14/06 A Jarvis .12 Correspondence over committee issues.

05/15/06 A Jarvis .07 Telephone conference with investors regarding committees.

05/15/06 S Strong .63 Confer with A. W. Jarvis regarding legal issues concerning 4 overlapping committees (0.1); confer with B. J. Kotter regarding his prior research regarding same and review email summary from him regarding same (0.3); factual and legal research and analysis of issues concerning appointment of committees (2.1).

05/16/06 A Jarvis .08 Correspondence on committee meetings.

05/18/06 A Jarvis .08 Correspondence on committee meetings.

05/19/06 S Strong .05 Exchange emails with A. W. Jarvis and J. McPherson regarding Committees request for service list (0.2).

05/22/06 A Jarvis .05 Telephone conference with M. Kehl regarding committee requests for information, meeting.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

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August 10, 2006

| | |
|-------------------|--|
| 05/22/06 A Jarvis | .05 Telephone conference with E. Karasik regarding scheduling of committee meeting. |
| 05/22/06 A Jarvis | .08 Telephone conference with M. Kehl regarding presentation to committees. |
| 05/22/06 A Jarvis | .13 Review information from combined investor committees and correspondence with M. Olson regarding posting information regarding committees on website. |
| 05/22/06 A Jarvis | .08 Correspondence on meeting with committees. |
| 05/22/06 S Strong | .05 Telephone conference with J. McPherson regarding committees' request to post information on USA website, and exchange emails with A. W. Jarvis regarding same (0.2). |
| 05/23/06 A Jarvis | .68 Prepare information for Committee meeting; review documents regarding same. |
| 05/23/06 A Jarvis | 1.15 Meeting with Committees; conference with clients regarding issues raised in meeting. |
| 05/23/06 A Jarvis | .13 Conferences with S. C. Strong regarding Committee meetings, pleadings to be filed. |
| 05/24/06 A Jarvis | .08 Correspondence with Committees regarding documents, due diligence. |
| 05/25/06 A Jarvis | .15 Correspondence on Amesbury transaction with committees. |
| 05/25/06 A Jarvis | .38 Correspondence regarding confidentiality agreement, review same. |
| 05/26/06 A Jarvis | .13 Correspondence on Committee counsel changes. |
| 05/26/06 A Jarvis | .12 Correspondence with committees on HILCO application. |
| 05/26/06 S Strong | .08 Review email from A. W. Jarvis regarding committees' decision to hire separate professionals, and confer with her regarding implications of same (0.3). |

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

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August 10, 2006

| | |
|-------------------|---|
| 05/30/06 A Jarvis | .15 Correspondence with UST regarding committee composition, requested change in ECC committee membership. |
| 05/30/06 A Jarvis | .05 Correspondence with Committees on operational issues. |
| 05/30/06 A Jarvis | .10 Correspondence regarding matters on for hearing, discussions with Committees regarding same. |
| 05/30/06 S Strong | .23 Review and edit proposed confidentiality and joint defense agreements with Committee (0.8); confer with A. W. Jarvis regarding issues raised by same (0.1). |
| 05/31/06 A Jarvis | .07 Conference with S. C. Strong regarding meeting with committees. |
| 05/31/06 A Jarvis | .08 Correspondence with committees regarding Amesbury transaction. |
| 05/31/06 A Jarvis | .08 Correspondence with committees on pending motions. |
| 05/31/06 A Jarvis | .10 Correspondence regarding meeting with committees. |

TOTAL FOR LEGAL SERVICES RENDERED

\$2,564.79

EXHIBIT B-16

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

August 10, 2006
Invoice No. *****

For Legal Services Rendered Through May 31, 2006

Matter No. 34585-00021

Unsecured Creditors Committee Relations

| | |
|-------------------|---|
| 05/08/06 A Jarvis | .45 Research and draft e-mail to A. Landis regarding committee appointment research. |
| 05/10/06 A Jarvis | .10 Review investor correspondence and forward to A. Landis. |
| 05/11/06 A Jarvis | .40 Review committee appointments; correspondence and telephone conferences with client regarding same. |
| 05/11/06 A Jarvis | .22 Review information on committee members. |
| 05/11/06 A Jarvis | .35 Correspondence regarding committee appointments; review criteria, information regarding appointments. |
| 05/11/06 S Strong | .43 Exchange emails with A. W. Jarvis regarding 4 official committees appointed today, and confer with her regarding same (0.3); review notices of appointment, and analysis of various investments by committee members (0.8); review emails from M. Kehl and S. Smith with data regarding same (0.4); exchange emails with M. W. Pugsley regarding governing statute and case law regarding committees (0.2). |
| 05/12/06 A Jarvis | .20 Correspondence on committee appointments. |

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

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August 10, 2006

| | |
|--------------------|---|
| 05/12/06 A Jarvis | .20 Review information regarding committee members. |
| 05/12/06 A Jarvis | .08 Correspondence regarding committee formations. |
| 05/12/06 A Jarvis | .08 Correspondence on committees. |
| 05/12/06 L Jenkins | .18 Conference call with A. Jarvis, S. Strong, D. Monson and Mesirow team regarding committees. |
| 05/12/06 D Monson | .13 Conference call on Creditor Committee appointments and related issues. |
| 05/12/06 S Strong | .63 Confer with A. W. Jarvis regarding Committees (0.2); research regarding appointment of committees and status of committee members (0.9); participate in conference call with A. W. Jarvis, D. M. Monson and Mesirow team regarding composition of Committees and related issues (0.5); confer with A. W. Jarvis regarding concerns of certain investors with appointment of 4 committees, and possible remedies (0.3); further research cases regarding committee appointments (0.6). |
| 05/14/06 A Jarvis | .12 Correspondence over committee issues. |
| 05/15/06 A Jarvis | .07 Telephone conference with investors regarding committees. |
| 05/15/06 S Strong | .63 Confer with A. W. Jarvis regarding legal issues concerning 4 overlapping committees (0.1); confer with B. J. Kotter regarding his prior research regarding same and review email summary from him regarding same (0.3); factual and legal research and analysis of issues concerning appointment of committees (2.1). |
| 05/16/06 A Jarvis | .08 Correspondence on committee meetings. |
| 05/18/06 A Jarvis | .07 Correspondence on committee meetings. |
| 05/19/06 S Strong | .05 Exchange emails with A. W. Jarvis and J. McPherson regarding Committees request for service list (0.2). |
| 05/22/06 A Jarvis | .05 Telephone conference with M. Kehl regarding committee requests for information, meeting. |

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

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August 10, 2006

| | |
|-------------------|--|
| 05/22/06 A Jarvis | .05 Telephone conference with E. Karasik regarding scheduling of committee meeting. |
| 05/22/06 A Jarvis | .08 Telephone conference with M. Kehl regarding presentation to committees. |
| 05/22/06 A Jarvis | .13 Review information from combined investor committees and correspondence with M. Olson regarding posting information regarding committees on website. |
| 05/22/06 A Jarvis | .08 Correspondence on meeting with committees. |
| 05/22/06 S Strong | .05 Telephone conference with J. McPherson regarding committees' request to post information on USA website, and exchange emails with A. W. Jarvis regarding same (0.2). |
| 05/23/06 A Jarvis | .68 Prepare information for Committee meeting; review documents regarding same. |
| 05/23/06 A Jarvis | 1.15 Meeting with Committees; conference with clients regarding issues raised in meeting. |
| 05/23/06 A Jarvis | .13 Conferences with S. C. Strong regarding Committee meetings, pleadings to be filed. |
| 05/24/06 A Jarvis | .08 Correspondence with Committees regarding documents, due diligence. |
| 05/25/06 A Jarvis | .30 Telephone conference with S. Freeman regarding release issues, pending motions, requested continuance (.2); telephone call to R. Charles regarding same (.1). |
| 05/25/06 A Jarvis | .15 Correspondence on Amesbury transaction with committees. |
| 05/25/06 A Jarvis | .38 Correspondence regarding confidentiality agreement, review same. |
| 05/26/06 A Jarvis | .30 Telephone conference with S. Freeman and R. Charles regarding pending motions. |
| 05/26/06 A Jarvis | .40 Telephone conference with S. Freeman and R. Charles regarding responding to pending motions. |

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

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August 10, 2006

| | |
|-------------------|---|
| 05/26/06 A Jarvis | .12 Correspondence on Committee counsel changes. |
| 05/26/06 A Jarvis | .12 Correspondence with committees on HILCO application. |
| 05/26/06 S Strong | .08 Review email from A. W. Jarvis regarding committees' decision to hire separate professionals, and confer with her regarding implications of same (0.3). |
| 05/30/06 A Jarvis | .15 Correspondence with UST regarding committee composition, requested change in ECC committee membership. |
| 05/30/06 A Jarvis | .05 Correspondence with Committees on operational issues. |
| 05/30/06 A Jarvis | .10 Correspondence regarding matters on for hearing, discussions with Committees regarding same. |
| 05/30/06 S Strong | .23 Review and edit proposed confidentiality and joint defense agreements with Committee (0.8); confer with A. W. Jarvis regarding issues raised by same (0.1). |
| 05/31/06 A Jarvis | .30 Correspondence with Unsecured Creditors Committee regarding pending motions. |
| 05/31/06 A Jarvis | .07 Conference with S. C. Strong regarding meeting with committees. |
| 05/31/06 A Jarvis | .08 Correspondence with committees regarding Amesbury transaction. |
| 05/31/06 A Jarvis | .08 Correspondence with committees on pending motions. |
| 05/31/06 A Jarvis | .10 Correspondence regarding meeting with committees. |

TOTAL FOR LEGAL SERVICES RENDERED

\$2,974.21